



# Tax Assistance Information

## Tax Year 2005

(Issued January 2006)

**Internal Revenue Service  
American Embassy  
Paris, France**





Internal Revenue Service  
American Embassy  
Paris, France

U.S. Consulate  
2, rue St. Florentin  
75001 Paris

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Fax: +33 (0)1 43 12 47 52  
Email: [irs.paris@irs.gov](mailto:irs.paris@irs.gov)

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## INTERNAL REVENUE SERVICE U.S. EMBASSY – PARIS

One of the missions of the Internal Revenue Service (“IRS”) at the U.S. Embassy in Paris is to provide taxpayer assistance to American citizens living abroad and foreign citizens with U.S. tax obligations. Taxpayer assistance is provided on a walk-in basis with no appointment necessary every weekday morning and by telephone every weekday morning and afternoon. The IRS further has a team of tax specialists who answer telephone and email inquiries and assist with preparation of returns. However, **DIRECT PREPARATION OF U.S. INCOME TAX RETURNS IS ONLY AVAILABLE TO THE ELDERLY AND HANDICAPPED.** The IRS does not provide state tax assistance. You can access state tax forms at [www.irs.gov/formspubs/index.html](http://www.irs.gov/formspubs/index.html) or [www.amb-usa.fr/irs/irs.htm](http://www.amb-usa.fr/irs/irs.htm).

### CONTACT INFORMATION

**Phone:** +33 (0)1 43 12 25 55

**Fax:** +33 (0)1 43 12 47 52

**Email:** [irs.paris@irs.gov](mailto:irs.paris@irs.gov)

**Internet:** [www.irs.gov](http://www.irs.gov)  
[france.usembassy.gov/offices/irs.htm](http://france.usembassy.gov/offices/irs.htm)

#### **Mailing Address**

U.S. Embassy  
2, Avenue Gabriel (E-414)  
75382 Paris Cedex 08  
France

#### **Office Location**

U.S. Consulate  
2, Rue St. Florentin  
75001 Paris  
France

### PUBLIC OFFICE HOURS

Walk-In Assistance: Monday - Friday @ 9:00 am – 12:00 pm

Telephone Assistance: Monday - Friday @ 9:00 am - 12:00 pm  
and 1:30 pm - 3:30 pm

Closed on French and American holidays

## TAX TREATIES

You may obtain a copy of a U.S. income tax treaty by:

**Internet:** [www.amb-usa.fr/IRS/taxtreaty.htm](http://www.amb-usa.fr/IRS/taxtreaty.htm) or  
[www.irs.gov/businesses/international/article/0,,id=96739,00.html](http://www.irs.gov/businesses/international/article/0,,id=96739,00.html)

**Mail:** U.S. Treasury Department  
Office of Public Correspondence  
1500 Pennsylvania Ave. NW  
Washington, DC 20220  
USA

**Fax:** +1 (202) 622-6415

You may access the income tax treaty between France and the U.S. at [www.amb-usa.fr/IRS/taxtreaty.htm](http://www.amb-usa.fr/IRS/taxtreaty.htm) or  
[www2.impots.gouv.fr/conventions\\_fiscales/eu1994.htm](http://www2.impots.gouv.fr/conventions_fiscales/eu1994.htm) (French version).

You may access the estate tax treaty between France and the U.S. at [www.info-france-usa.org/intheus/tax/005us.asp](http://www.info-france-usa.org/intheus/tax/005us.asp) or  
[www2.impots.gouv.fr/conventions\\_fiscales/eu1978.htm](http://www2.impots.gouv.fr/conventions_fiscales/eu1978.htm) (French version).

## INTERNATIONAL SOCIAL SECURITY AGREEMENTS

International Social Security agreements, often called “Totalization Agreements,” have two main purposes. First, they eliminate dual Social Security taxation, the situation that occurs when a worker from one country works in another country and is required to pay Social Security taxes to both countries on the same earnings. Second, the agreements help fill gaps in benefit protection for workers who have divided their careers between the United States and another country.

You may access the agreements that the United States has with other countries at [www.ssa.gov/international/agreements\\_overview.html](http://www.ssa.gov/international/agreements_overview.html).

## FILING REQUIREMENTS

If you are a U.S. citizen or resident alien, the rules for filing income, estate, and gift tax returns and paying estimated tax are generally the same whether you are in the United States or abroad.

Your income, filing status, and age determine whether you must file an income tax return. Generally, you must file a return for 2005 if your gross income from **worldwide sources** is at least:

FILING STATUS *	AMOUNT
Single _____	\$ 8,200
65 or older _____	\$ 9,450
Head of Household _____	\$ 10,500
65 or older _____	\$ 11,750
Qualifying Widow(er) _____	\$ 13,200
65 or older _____	\$ 14,200
Married filing jointly _____	\$ 16,400
1 spouse 65 or older _____	\$ 17,400
Both spouses 65 or older _____	\$ 18,400
Married filing separately _____ (any age)	\$ 3,200

\* If you are the dependent of another taxpayer or are self-employed, see the instructions for Form 1040 for more information on whether you must file a return.

## FILING ADDRESS AND DEADLINES

U.S. income tax returns for 2005 are due on April 17, 2006.

If you reside overseas, however, your return is due on June 15, 2006 because you are given an automatic two-month extension *to file*. Any tax due though must be paid by April 17, 2006 to avoid being charged penalties and interest.

To request an extension to October 16, 2006, complete and mail Form 4868 before the return due date to the address designated on the form (to determine if further extensions are available, go to [www.irs.gov](http://www.irs.gov)).

Please mail your return to the following **new address**:

Internal Revenue Service Center  
Austin, TX 73301-0215  
USA

## UNRESOLVED TAX MATTERS

If you have tried to resolve a tax problem but it has not been resolved in a timely manner or if an IRS action is causing you a significant hardship, you should contact the International Taxpayer Advocate by:

**Phone:** +1 (877) 777-4778 or +1 (787) 622-8940

**Fax:** +1 (787) 622-8933

**Mail:** Internal Revenue Service  
Attn: Taxpayer Advocate Office  
San Patricio Office Building, Room 200  
7 Tabonuco Street  
Guaynabo, Puerto Rico 00966

## FILING PRIOR YEAR RETURNS

American citizens living outside of the U.S. are subject to the same filing requirements that apply to American citizens living in the U.S.. The U.S. tax-filing requirement is based on worldwide income from all sources irrespective of residence. Special benefits, such as the foreign earned income exclusion and foreign tax credit, may only be claimed if an income tax return is filed.

If you have not filed a U.S. income tax return for one or more years and ***no money is due***, you should file returns for the current year and two prior years (i.e., 2005-2003) .

However, if you have not filed a U.S. income tax return for one or more years and ***money is due***, you should file returns for the current year and five prior years (i.e., 2005-2000). Instructions for getting prior year forms can be found on page three of this booklet.

**Note: The statute of limitations for tax assessments does not begin to run until a tax return is filed. Therefore, the statute remains open on any tax year for which a tax return has not been filed.**

## **TIMELY RECEIPT OF FOREIGN-FILED FORMS & PAYMENTS**

Federal tax returns and other documents mailed to the IRS are treated as filed on the date of the domestic or foreign postmark. However, *payments with foreign postmarks are not considered received until the date of actual receipt rather than the postmark date.* Accordingly, you should take this into consideration when mailing a payment from outside the U.S. in order to avoid late payment penalties and interest charges.

## **TAX FORMS AND PUBLICATIONS**

Tax forms and publications are available by the following means:

- ▶ **Internet:**     [www.irs.gov/formspubs/index.html](http://www.irs.gov/formspubs/index.html)
- ▶ **Phone:**        +1 (800) 829-3676

## **TAXPAYER IDENTIFICATION NUMBERS (ITINs)**

The IRS issues Individual Taxpayer Identification Numbers (“ITINs”) to foreign nationals and resident aliens who are required to have a U.S. taxpayer identification number for federal tax purposes but do not have and do not qualify for a Social Security Number. A person may request an ITIN by filing a Form W-7 with a certified copy of his passport and other required supplementary documentation (see instructions for Form W-7).

## **EXCHANGE RATES**

*You must report all income in U.S. Dollar equivalents.* The following are average exchange rates for 2005, 2004, and 2003:

<b><u>Entity</u></b>	<b><u>Currency</u></b>	<b><u>2005</u></b>	<b><u>2004</u></b>	<b><u>2003</u></b>
EU	Euro	.8045	.8039	.8854
Great Britain	Pound	.5500	.5460	.6123
Switzerland	Franc	1.2458	1.2429	1.3452
Israel	New Shekel	4.4967	4.4914	4.5530
Egypt	Pound	5.8327	6.2436	5.9128
Turkey	Lira	1.3519	1,448,898.5492	1,504,741.4226
		(new Lira)	(old Lira)	(old Lira)

You also may receive international tax assistance from one of the overseas IRS offices located in Europe. These offices carry a **limited** supply of tax forms and publications and can help with some account problems and ITINS and answer questions about notices and bills.

London, England	+44 20 74 08 80 77
Paris, France	+33 (0)1 43 12 25 55
Frankfurt, Germany	+49 69 75 35 38 34

## **PER DIEM RATES**

Per diem rates for travel within the continental U.S. (CONUS) and outside CONUS can be accessed at [www.policyworks.gov/perdiem](http://www.policyworks.gov/perdiem).

## **U.S. RESIDENCY CERTIFICATION FOR OBTAINING TREATY BENEFITS**

You may apply for a U.S. Residency Certification by completing Form 8802 and sending it by:

**Fax:**                +1 (215) 516 1035 or +1 (215) 516 2485

**Mail:**              Internal Revenue Service  
U.S. Residency Certification Request  
P.O. Box 16347  
Philadelphia, PA 19114-0447  
USA

## **BUSINESS/ESTATE TAX RETURNS**

The IRS office in Paris does not provide tax assistance on business or estate tax returns.

## **U.S. ACCOUNTANTS IN THE PARIS REGION**

For help in preparing business and estate tax returns, as well as complex individual returns, please request a list of U.S. tax preparers from the Office of American Services at +33 (0)1 43 12 48 40 or download the list at [france.usembassy.gov/consul/acs/guide/tax](http://france.usembassy.gov/consul/acs/guide/tax).

businesses. For details on how to enroll, visit [www.eftps.gov](http://www.eftps.gov) or call EFTPS Customer Service at +1 (800) 555-4477.

**4. Check.** All checks must be in **U.S. dollars** made **payable to the United States Treasury**. You should print on the front of your check your Social Security Number or ITIN, the tax return form number, and the tax year.

**Note: The IRS does not accept cash payments.**

### ESTIMATED TAX PAYMENTS

Estimated tax payments should be accompanied by Form 1040-ES and mailed to the following address:

Internal Revenue Service  
P.O. Box 660335  
Dallas, TX 75266-0335  
USA

### INTERNATIONAL TAX ASSISTANCE

The IRS office in Philadelphia is the principal office responsible for providing international tax assistance, such as answering questions related to tax law, foreign tax issues, and notices and bills. This office is open Monday through Friday from 6:00 a.m. to 2:00 a.m. (American) Eastern Standard Time and may be contacted by:

**Phone:** +1 (215) 516-2000  
**Fax:** +1 (215) 516-2555  
**Email:** [www.irs.gov/help/page/0,,id=133197,00.html](http://www.irs.gov/help/page/0,,id=133197,00.html)  
**Mail:** Internal Revenue Service  
Philadelphia, PA 19255-0215  
USA

On December 31, 2005, 1 USD = 0.84440 EURO.

Taxpayers generally use the yearly average exchange rate to report foreign-earned income that was regularly received throughout the year. If you had a few foreign transactions on particular days, however, you may prefer to use the exchange rates for such days.

For additional exchange rates, please go to [www.fms.treas.gov/intn.html](http://www.fms.treas.gov/intn.html) or [www.oanda.com](http://www.oanda.com).

### PAYMENTS

*free* **1. Electronic Funds Withdrawal.** You may authorize an electronic funds withdrawal from your checking or savings account using tax preparation software or professional tax preparers. If you select the electronic payment option, you will enter your financial institution's routing number, your account number, and the account type (checking or savings). Check with your financial institution for the correct routing and account numbers.

**2. Credit Card.** You also may pay by credit card using any major credit card, including American Express®, Visa®, MasterCard®, and Discover®. For more information on paying your taxes by credit card, contact the following service providers.

Official Payments Corporation  
+1 (800) 272-9829 or +1 (877) 754 4413  
[www.officialpayments.com](http://www.officialpayments.com)

Link2Gov Corporation  
+1 (888) 729-1040 or +1 (888) 658-5465  
[www.PAY1040.com](http://www.PAY1040.com)

Although the IRS does not charge a fee for credit card payments, most service providers do charge a convenience fee of 2%-3%.

*free* **3. Electronic Federal Tax Payment System (EFTPS).** You may pay your federal taxes using the EFTPS system at [www.eftps.gov](http://www.eftps.gov). This payment option is available to both individual taxpayers and